THE PENDING CLAIMS:

- 1. (Original) A steel for machine structural use having excellent chip-breakability, comprising alloying elements necessary for a machine structural steel except for Pb and Bi, at least five MnS-inclusion particles having averaged particle size of 1.0 μ m or more existing per mm² per S-content 0.01%, in the microscopic field, the condition (area [μ m²]/aspect ratio) \geq 10 being met, the area percentage of Ca-containing sulfide inclusion particles containing at least 1.0wt.% of Ca being in the range of 15 40% of the area of all the sulfide inclusion particles, and film of sulfide inclusions being formed on the tool surface during turning thereby to minimize curl diameter of chips.
- 2. (Original) The steel for machine structural use having excellent chip-breakability according to claim 1, wherein the steel consists essentially of, by wt.%, C: 0.05-0.8%, Si: 0.01-2.5%, Mn: 0.1-3.5%, S: 0.01-0.2%, Ca alone or both Ca and Mg (in case of the both, the total amount): 0.0005-0.02%, one or both of Ti: 0.002-0.010% and Zr: 0.002-0.025%, O: 0.0005-0.010%, and the balance of inevitable impurities and Fe.
- 3. (Previously Presented) The steel for machine structural use having excellent chip-breakability according to claim 2, wherein the steel further contains one or more of Se: up to 0.4%, Te: up to 0.2% and REM: up to 0.05%.
- 4. (Previously Presented) The steel for machine structural use having excellent chip-breakability according to one of claims 2 and 3, wherein the steel further contains one or more of Cr: up to 3.5%, Mo: up to 2.0%, Cu: up to 2.0%, Ni: up to 4.0% and B: 0.0005-0.01%.

5. (Previously Presented) The steel for machine structural use having excellent chip-breakability according to one of claims 2 to 3, wherein the steel further contains one or both of Nb: up to 0.2% and V: up to 0.5%.